



2005

Handbook for Reproduction

of Non-Scannable

Department of Revenue Forms

(Tax year 2004)

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Section 1

Reproduction of Non-Scannable Department of Revenue Forms

This publication outlines the procedures for submitting substitute forms for approval. In addition, it sets out the Department of Revenue's (Department) requirements for acceptable reproduced copies of tax returns and supporting schedules for filing. Also, it discusses which forms may be reproduced by computerized tax processors, commercial printers and others who wish to provide facsimile copies of official Department forms, and how they may reproduce them.

1.1 — General Rules

Subject to the conditions and specifications set out in the following sections, the Department will accept reproduced copies of Department tax forms for filing. In general, practitioners (which includes taxpayers and anyone designing and printing a return or related schedule for filing with the Department) may reproduce most Department forms, as long as they meet the requirements in Sections 2 and 3 of the publication.

Section 2 sets out general specifications and conditions for reproducing forms. Reproduction forms are facsimiles of the Department's official forms that are produced by photo-offset, photoengraving, photocopying or other reproduction process. Practitioners need not obtain prior approval from the Department before using facsimile reproductions that meet the format specifications of Section 2.

Section 3 details the additional requirements that a practitioner must meet in creating and submitting a computer-generated reproduction for approval. Any firm creating computer-generated forms must obtain prior approval, as outlined in Section 3.

Section 4 of this publication explains the limitations on reproducing forms that the Department has designed to be readable by optical character recognition (OCR) equipment. The Department will issue specifications for forms that are OCR-readable. The Department will not accept reproductions of these forms unless they are OCR-readable.

Separate handbooks, Personal Income Tax Software Developers Guide and Corporate Excise Tax Software Developers Guide, explain the limitations on reproducing forms that the Department has designed to be scannable by imaging equipment. The Department will issue specifications for forms that are scannable and 2-D barcode enabled. See software developers guide for more information. The Department will not accept reproductions of these forms unless they are scannable.

1.2 — Definitions of Substitute, Scannable and Reproduced Tax Forms

Substitute Tax Form

A form, other than the official Massachusetts Department of Revenue form, that is:

- computer produced;
- computer programmed; or
- commercially typeset and printed.

Scannable Tax Form

A substitute tax form that has scannable data areas and is 2-D barcode enabled. The following is a list of scannable tax forms:

- Form 1
- Form 1-NR/PY and Schedule NTS-L-NR/PY
- Form M-4868 (non 2-D barcode)
- Schedule B
- Schedule C
- Schedule CB
- Schedule D
- Schedule E
- Schedules X/Y/Z

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- Form 355 (includes Schedules A, B, C, CD, D, E-1, E)
 - Form 355C (includes Schedules A, B, C, CD, D, E-1, F-1)
 - Form 355S (includes Schedules A, B, C, CD, D, E-1, E)
 - Schedule A-1
 - Schedule A-2
 - Schedule A-3
 - Form F-2
 - Schedule CG
 - Schedule E (combined filers)
 - Schedule E-2
 - Schedule E-3
 - Schedule EC-1
 - Schedule F
 - Schedule H
 - Schedule H-2
 - Schedule S
 - Schedule SK-1
 - Schedule RC
 - Schedule RC-A
 - Form 2
 - Form 2G
 - Schedule B/R
 - Form 3
 - Schedule 3K-1

Reproduced Tax Form

Reproduction tax forms are facsimiles of the Department's official forms that are produced by photo-offset, photoengraving, photocopying or other reproduction processes.

1.3 — Who Should Get Forms Reviewed Prior to the Development and Distribution of Substitute and Reproduced Tax Forms?

Substitute Forms

Any company that develops and uses substitute Massachusetts Department of Revenue forms **must** get approval from the Department.

The company must submit the **original** draft form for review if it develops:

- substitute tax forms using its own tax software programs;
- tax software programs to be used with substitute tax forms developed by another company; or
- substitute tax forms for other companies to use with their tax software programs.

The company must have forms reviewed **each year prior** to releasing or distributing substitute tax forms. All paper copies and/or parts of a software product should be reviewed by the Department prior to distribution to customers or clients.

1.4 — Examples of Customers or Clients Who Should Verify DOR Approval By Asking for a Copy of Your DOR Approval Letter Are:

- tax practitioners who purchase software that produces substitute tax forms;
- tax practitioners who use batch processing service bureaus that produce substitute tax forms;
- tax practitioners who purchase substitute tax forms from commercial printer or business forms companies; and
- software providers who sell the products of tax software developers who design substitute tax forms.

If you are a customer or client using the forms, software, services or products referred to above, verify the Department's approval to use the substitute tax forms by asking the company for a copy of its Department approval letter.

1.5 — The Forms Approval Process

Prepare your substitute tax forms in accordance with these guidelines.

Submit your substitute tax forms to the Department for review before you distribute or release them to customers or clients.

Substitute tax forms must be approved in advance by the Department. When you submit your forms for approval, you must provide the following:

- a list of the forms and schedules submitted;
- the name, address, telephone number and fax number of the liaison from your company to be contacted regarding forms approval and any other forms related issues; and
- the brand or product name(s) your forms will be distributed under.

If you have any questions regarding Massachusetts tax forms or publications, please contact Creaghan Trainor by email at trainorc@dor.state.ma.us or by phone at 617-626-2812.

Note: Due to the large volume of mail that the Department receives and processes through the PO Box address, it is recommended that you use the courier, freight or UPS mailing address for your forms packages. Doing so will help to ensure your forms packages are delivered to the Publishing Services Office on the date they are received at the Department.

Forms will be reviewed and approved in the exact order they are received by the Department. The Department only approves the appearance of the printed substitute form; the Department does not review or approve the logic of the specific software programs, nor confirm calculations entered on forms submitted for approval. The Department does not approve the specific equipment or process used in producing substitute tax forms, but requires that the substitute forms meet the Department's requirements.

Failure to follow guidelines

The Department reserves the right to reject any form or schedule that does not comply with the guidelines in these specifications. Rejections of the returns for failure to meet these rules may subject taxpayers to late penalties and/or interest charges, under Massachusetts General Laws, Chapter 62C, sections 32 and 33.

1.6 — What the Department Will Do Once It Receives the Forms

Within two weeks (10 working days) of receiving your draft forms, the Department will:

- review your forms;
- call and discuss the results of the review including necessary corrections; and
- mail a letter of review indicating forms that have been accepted as well as forms that need revising and/or correcting.

1.7 — What the Company Should Do for Its Customers and Clients

Notify your customers or clients of the minimum computer hardware required for use with your software to produce your company's Department approved substitute tax forms. The hardware includes:

- printers
- printer fonts
- font cartridges, etc.

Provide your customers or clients with the instructions for clearly producing the Department approved substitute tax forms. These instructions must include information on the hardware requirements, including printing requirements and how to enter taxpayer entity information. Upon request provide your customers or clients with a copy of the Department approval letters.

Upon request from the Department, substantiate notices of correction in your software sent to your customers or clients.

1.8 — What Are the Consequences of Not Following the Guidelines for the Development and Use of Substitute Tax Forms?

If you release forms that fail to follow the guidelines indicated, the Department:

- will require you to send proof, e.g., revised forms, excerpts from revised user's manuals, release letters for new versions of software, etc., that you have corrected the errors and notified your customers or clients of the corrections;
- will publish your company's name in the Taxpayer Advisory Bulletin (TAB) and other publications, stating that your company did not follow the specific guidelines set by the Department; and
- will publicize such a violation even if you subsequently correct the errors on your tax forms and may notify taxpayers if you fail to correct the problem, that their refunds may be delayed because your tax forms were not approved by the Department. The Department will work with you to correct the errors in your tax forms.

Section 2

Specifications and Conditions for Reproduction Forms

Note: See the Personal Income Tax Software Developers Guide and the Corporate Excise Tax Software Developers Guide for specifications of scannable tax forms. See page 3 for a list of scannable tax forms.

1. Reproductions must be in black ink on white paper of substantially the same weight and texture as, and of quality equal to or better than, that used for the official forms (20 lb. bond or 60 lb. offset). Practitioners may, but need not, duplicate the paper and ink color of the official forms.
2. Reproductions must have a high standard of legibility, both as to the reproduction form and as to filled-in data.
3. The size of the reproduction, as to the overall dimensions of the paper, margins and the image reproduced, should be as close as possible to that of the official form.
4. Reproductions of each schedule must be on a separate page unless they appear on the same page on the original form and practitioners must attach them to the return in the sequence prescribed in the instructions. Exceptions to this rule must have specific Department approval. See item 7.
5. The Department prefers that practitioners use both sides of the paper in making reproductions, resulting in the same page arrangement as that of the official form. The Department will not reject the form, however, if a practitioner uses only one side of the paper.
6. Practitioners may reproduce returns and related schedules after insertion of the tax computations and other required information.
7. Practitioners may use reproductions of returns and schedules meeting the above conditions without the Department's prior approval. Practitioners must obtain specific approval from the Department for reproductions that deviate from the official forms in ways other than what the conditions and specifications set out above allow. A practitioner must submit for approval a proposed reproduction that so deviates to:

Send courier, freight or UPS deliveries to:

**Department of Revenue
Attn: Creaghan Trainor
Publishing Services, 8th Floor
100 Cambridge Street
Boston, MA 02114-9554**

8. Practitioners may not file reproductions of official forms (or non-standard forms) that do not conform to the preceding requirements in lieu of the official forms. Practitioners may, however, file non-conforming reproductions as supporting statements to provide detail and to explain entries made on the official forms. The supporting statements must furnish all required information in the same sequence as called for on the official forms. Supporting statements must conform to the size of the schedule to which they relate. Practitioners must enter the totals from these supporting statements on the appropriate official forms.

Section 3

Specifications and Conditions for Computer-Generated Forms

Note: See the Personal Income Tax Software Developers Guide and the Corporate Excise Tax Software Developers Guide for specifications of scannable tax forms. See page 3 for a list of scannable tax forms.

1. Dot matrix forms must be highly legible. Practitioners must print forms on a high-quality printer using a fresh ribbon that produces a clear, dark, easy-to-read image. Printers should be set to the highest quality setting available, e.g., "letter-quality mode," not "draft mode." The Department requires that practitioners use 24-pin dot matrix printers set to a minimum of 300 dots per inch or printers capable of producing a product of equivalent quality.
2. The weight, size (with any pin feeds removed), margins and other characteristics of a computer-prepared form must meet the requirements set out in the preceding section and the format must follow the format of the official form. The Department will permit minor format modifications, e.g., changing the dimensions of the check boxes for filing status, to make the form suitable for computer preparation. If a practitioner omits the vertical rule in the money column, the practitioner must instead use a decimal point. If a practitioner chooses to omit the vertical lines from the area reserved for a taxpayer's Social Security number, they must instead include dashes between number groups.
3. Some line numbers on the Department's forms are circled or have an arrow before them to aid Department personnel in keying the data. Reproductions of these forms must also show a circle or arrow around such a line number. If a circle or arrow is not possible, the practitioner may use a box or brackets around the line number or a bullet before the line number to differentiate it from other line numbers.
4. Internal control numbers and symbols used by the computer preparer to identify the taxpayer and/or practitioner may appear on the computer-generated form, if the practitioner so chooses. If shown, this information may not appear in the upper right margin.
5. Practitioners must strip off any pin feeds before filing computer-generated forms with the Department.
6. Practitioners may submit computer-generated substitute schedules on good quality, standard stock machine stationery, subject to the following conditions:
 - a. The format of each substitute schedule must follow the format of the official schedule as to margins, item captions and line references (even if no entry is made for a particular line).
 - b. Practitioners may limit descriptions for captions and lines required by the official schedule to one print line on the substitute schedule by using abbreviations and contractions and by omitting articles and prepositions. The substitute schedule must retain sufficient key words, however, to permit ready identification of the caption, line or item.
 - c. Practitioners may include explanatory details for entries shown on the substitute schedule or may submit them in the form of a supporting statement at the option of the preparer. If a practitioner does submit a supporting statement, the practitioner must reference it to the schedule entry that it supports. The practitioner must, in turn, cross-reference the substitute schedule to the supporting statements.
 - d. Certain forms must bear the following statement, "Privacy Act Notice available upon request." This statement should appear where indicated on the official Department forms. The Privacy Act Notice (PAN) must be made available to the software user by the software developer. For purposes of the PAN, software users will include individuals who have their tax forms prepared by paid preparers, tax practitioners, enrolled agents, and others who prepare tax returns other than their own personal tax return. The PAN may be made available on-screen during use of the software program or it may be made available as a separate printed hard-copy document. When submitting forms for approval you must indicate how you will make the PAN available to software users. Failure to include the PAN language on the form and/or failure to indicate the method in which the PAN will be made available to software users will be cause to reject the substitute form for failure to meet the Department's substitute forms approval guidelines.
 - e. Practitioners may omit from a substitute schedule text prescribed for the official form that is solely instructional in nature (for example, "attach to and check type of return filed").
 - f. Practitioners must clearly identify substitute schedules by title and provide the filer's name and identification number in the substitute schedule heading. The substitute schedule must assign each data entry line a line number corresponding to the line number given to the line on the official form. The titles and monetary entries for each data entry line must be clearly recognizable.
 - g. Practitioners may combine substitute schedules on one page as long as they clearly identify each substitute schedule.
 - h. Practitioners may use copies of the supporting schedules from federal returns, instead of separate, detailed substitute schedules for the Massachusetts return, only as otherwise required or permitted.

Section 4

Specifications and Conditions for Optical Character Recognition (OCR)-Readable Forms

1. To deposit collections and process information more efficiently the Department has established a system by which certain tax payment vouchers may be read by OCR equipment. The Department of Revenue will not accept reproductions of Forms 1-ES, 2-ES, 355-ES, 180, M-941/942 series, ST-9 series, MAB-4, RO-2, RO-2CF and PV unless (1) they are readable by the Department's OCR equipment; (2) they meet the design specifications set out in section 3; and (3) the Department has approved the reproduction before the practitioner uses it. Use of non-OCR-readable facsimiles of these forms would seriously compromise this system. As a result, practitioners must use either the Department-prepared originals or, with prior Department approval OCR-readable facsimiles of the above mentioned forms.
2. The weight, size, margins and other characteristics of an OCR-readable reproduced form must meet the requirements set out in section 2. The format and the OCR scanline must duplicate that of the official form. OCR-readable reproductions must use the "A font" complete numeric set.
3. Some of the official OCR-readable forms require entry of information on both the front and back of the form. Reproductions of these forms must also use both the front and back of the paper; separate pages reproducing the front and back of the official forms stapled or otherwise attached to each other are unacceptable.
4. Practitioners must submit any OCR-readable reproductions to the Department for approval before using them. Practitioners must forward 50 test samples, trimmed to size (7" × 3²/₃"), of proposed OCR-readable reproduced forms to:

Department of Revenue
Attn: Creaghan Trainor
Publishing Services, 8th Floor
100 Cambridge Street
Boston, MA 02114-9554

Note: See Section 4.4 for OCR specifications and mailing information for Form PV.

5. Upon approval of OCR-readable reproductions, practitioners must print their identification number in the address area above the scan line box or in the upper left corner of each coupon.

4.1 — OCR Specifications

OCR processing allows the Department to deposit collections and process information more efficiently. Practitioners must use either the Department prepared originals or, with prior Department approval, OCR-readable facsimiles of Forms 1-ES, 2-ES, 355-ES, 180, M-941/942 series, ST-9 series, MAB-4, RO-2, RO-2CF and PV.

All OCR-readable facsimiles must use **OCR A font-size 1, complete numeric set**. The size, paper quality and layout of the form must be the same as the Department issued forms. The last digit in the scan line must be 3¹⁵/₁₆" from the right edge of the form. In addition, the baseline of the scan line must be 1" from the bottom of the form.

Note: See Section 4.4 for OCR specifications and scanline information for Form PV.

4.2 — OCR Scanlines

Income (Form 1-ES)

Positions 1–9 = taxpayer's Identification number

Positions 10–12 = first three (3) positions of taxpayer's last name

Positions 13–14 = first two (2) positions of street address (box number = BO)

Position 15 = individual indicator (I)

Position 16 = calendar/fiscal year indicator (C or F)

Position 17 = filing status (X= joint, 0 [zero] = single)

Position 18 = resident/nonresident indicator (R or N)

Position 19 = voucher #

Fiduciary (Form 2-ES)

Positions 1–9 = taxpayer's Identification number

Positions 10–12 = first three (3) positions of taxpayer's name

Positions 13–14 = first two (2) positions of street address (box number = BO)

Position 15 = voucher #

Positions 16–17 = month of tax year end

Position 18 = last digit of tax year end

Positions 19–21 = tax type (179)

Corporation (Form 355-ES)

Positions 1–9 = taxpayer's federal identification number

Positions 10–12 = first three (3) positions of taxpayer's name

Positions 13–14 = first two (2) positions of taxpayer's address

Position 15 = voucher #

Positions 16–17 = month of tax year end

Position 18 = last digit of tax year end

Positions 19–21 = tax type a.) domestic corporation = 167

b.) foreign corporation = 168

Note: Codes for other corporate tax types available upon request

Sales (ST-9 series)

Positions 1–9 = taxpayer's federal identification number

Note: Taxpayers filing forms from more than one location are assigned a two-letter filing entity code when they register with the Department. This code, e.g., AA or AB, replaces the first two digits of the taxpayer's federal identification number. This code can be found on the official coupon books the Department issues to the taxpayer. This code must be included in the scanline.

Positions 10–11 = check digit (see formula on page 11)

Positions 12–13 = Form # ST-9 (SM) = 2S

ST-9Q (SQ) = 1S

ST-9A (A) = AS

Positions 14–17 = period end date of return

Positions 18–20 = first three (3) positions of taxpayer's name

Meals (MAB)

Positions 1–9 = taxpayer's federal identification number

Note: Taxpayers filing forms from more than one location are assigned a two-letter filing entity code when they register with the Department. This code, e.g., AA or AB, replaces the first two digits of the taxpayer's federal identification number. This code can be found on the official coupon books the Department issues to the taxpayer. This code must be included in the scanline.

Positions 10–11 = check digit (see formula)

Positions 12–13 = Form # ST-MAB-4 (MM) = 2M

Positions 14–17 = period end date of return

Positions 18–20 = first three (3) positions of taxpayer's name

Withholding (M941 / 942 series)

Positions 1–9 = taxpayer's federal identification number

Note: Taxpayers filing forms from more than one location are assigned a two-letter filing entity code when they register with the Department. This code, e.g., AA or AB, replaces the first two digits of the taxpayer's federal identification number. This code can be found on the official coupon books the Department issues to the taxpayer. This code must be included in the scanline.

Positions 10–11 = check digit (see formula on page 11)

Positions 12–13 = Form # M-941W (WD) = DW

M-941D (WR) = RW

M-942 (W42) = 2W

M-941 (WQ) = 1W

M-941A (A) = AW

Positions 14–17 = period end date of return

Positions 18–20 = first three (3) positions of taxpayer's name

Room Occupancy (RO-2)

Positions 1–9 = taxpayer's federal identification number

Note: Taxpayers filing forms from more than one location are assigned a two-letter filing entity code when they register with the Department. This code, e.g., AA or AB, replaces the first two digits of the taxpayer's federal identification number. This code can be found on the official coupon books the Department issues to the taxpayer. This code must be included in the scanline.

Positions 10–11 = check digit (see formula on page 11)

Positions 12–13 = Form # RO-2 (RM) = 2R

Positions 14–17 = period end date of return

Positions 18–20 = first three (3) positions of taxpayer's name

Room Occupancy/Convention Center (RO-2CF)

Positions 1–9 = taxpayer's federal identification number

Note: Taxpayers filing forms from more than one location are assigned a two-letter filing entity code when they register with the Department. This code, e.g., AA or AB, replaces the first two digits of the taxpayer's federal identification number. This code can be found on the official coupon books the Department issues to the taxpayer. This code must be included in the scanline.

Positions 10–11 = check digit (see formula on page 11)

Positions 12–13 = Form # RO-2CF (RC) = 2V

Positions 14–17 = period end date of return

Positions 18–20 = first three (3) positions of taxpayer's name

Form 180 (Club, Alcohol)

Positions 1–9 = taxpayer's federal identification number

Positions 10–11 = check digit (see formula on page 11)

Positions 12–13 = Form # 180 = AC

Positions 14–17 = period end date of return

Positions 18–20 = first three (3) positions of taxpayer's name

Positions 21–22 = first two (2) positions of street address

4.3 — Check Digit Calculation (Tax Types: Meals, Sales, Room Occupancy & Withholding)

The check digit validation for the taxpayer number is Modulus 11, Sum of Products. The calculation is performed on positions 1–9. The check digit is located in positions 10–11.

The algorithm for the check digit is shown in the following example:

										1	1
Field positions =	1	2	3	4	5	6	7	8	9	0	1
Field contents =	A	A	2	2	6	1	0	1	8	0	1
Weighting factors =	4	3	2	7	6	5	4	3	2	C	D

Method

$$0 \times 4 = 0$$

$$0 \times 3 = 0$$

$$2 \times 2 = 4$$

$$2 \times 7 = 14$$

$$6 \times 6 = 36$$

$$1 \times 5 = 5$$

$$0 \times 4 = 0$$

$$1 \times 3 = 3$$

$$8 \times 2 = 16$$

78 = SUM OF PRODUCTS

Divide the total by 11: $78 \div 11 = 7$, plus a remainder of 1

Subtract the remainder from 11: $11 - 1 = 10$

The check digit is: 10

Note:

1. Alpha positions are converted to zeros prior to the check digit calculation.
2. If the remainder is equal to zero, the check digit is 11.

4.4 Income (FORM PV)

- All forms must be 3.5 inches high and 8.5 inches wide
- The scan line must start 2.5 inches from the right edge and 1 inch from the bottom edge of the form
- Forms should be mailed to the following address:

Massachusetts Department of Revenue
Attn: Russ Carr
ISO/Project Management
200 Arlington Street
Chelsea, MA 02150

- The Form PV consists of the following

Form Content		Scan Line Content	
(1)	Primary taxpayer's social security number	(6)	Primary taxpayer's social security number – (positions 1-9) Space – (position 10)
(2)	Spouse taxpayer's social security number	(7)	Primary taxpayer's social security number check digit – (position 11) Space – (position 12)
(3)	Due Date (Period End Date)	(8)	Numeric Post for first three (3) positions of primary taxpayer's last name – (positions 13-18) Space – (position 19)
(4)	Amount Enclosed	(9)	Numeric Post for first three (3) positions of primary taxpayer's last name check digit – (position 20) Space – (position 21)
(5)	Taxpayer's Name and Address	(10)	Amount – (positions 22-32) Space – (position 33)
		(11)	Amount check digit – (position 34) Space – (position 35)
		(12)	Due date (Period End Date) <mmyy> – (positions 36-39) Space – (position 40)
		(13)	Tax Type – (positions 41-44) Space – (position 45)
		(14)	Transaction Type – (positions 46-48) Space – (position 49)
		(15)	Scanline Check digit – (position 50)

NOTE:

- The Numeric Post is a conversion from the taxpayer's post, which is the first three (3) letters of the primary taxpayer's last name. The numeric post is calculated by numbering the alphabet from 1 – 26 with the letter A as 01, B as 02 and so on. A space is identified as 00. For example, "Jones" would equate to 101514.
 - If the name is less than 3 positions, left justify the name and fill the remaining positions with a space. **Do not** use a space (00) to replace hyphenation or spaces in a name.
 - Example 1: "Wu" would be 232100
 - Example 2: "De Hoya" would be 040508 = "DEH"
 - Omit punctuation and spaces in a name. **Do not** substitute spaces for punctuation.
 - Example 1: "O'Connor" would be 150315 = "OCO"
 - The Amount Enclosed field must include cents and 0s should be used as a fill character.
 - Example 1: \$2500.00 would be 00000250000
- The Due Date (Period End Date) must be for the current tax year <1204>.
- The Tax Type must be 0140
- The Transaction Type must be 136

Form PV		Income Tax Payment Voucher — 2004		Massachusetts Department of Revenue	
Social Security number		Spouse's Social Security number		Due date	
Amount enclosed					
Staple check here				Check which form you filed: <input type="checkbox"/> Form 1 Full-Year Resident <input type="checkbox"/> Form 1-NR/PY Nonresident/ Part-Year Resident <input type="checkbox"/> Name/address changed since 2003	
Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 7003, Boston, MA 02204.					

SSN Check Digit Formula (Form PV)

EXAMPLE: SSN = 343347631

- Beginning with the leftmost digit, multiply each digit of the SSN alternately by 2 then 1.

	3	4	3	3	4	7	6	3	1
X	2	1	2	1	2	1	2	1	2
=	6	4	6	3	8	7	12	3	2

- Add any two digit numbers in the products together to obtain 1 digit.
- Add products together.
 $6+4+6+3+8+7+(12=1+2) 3+3+2 = 42$
- If the units position of the sum is a zero, no subtraction is necessary, zero is the check digit.
- Subtract the units position of the sum of the products from 10. $10-2=8$. **8** is the check digit.